

**BOARD OF COUNTY COMMISSIONERS**

**AGENDA ITEM SUMMARY**

Meeting Date: June 18, 2003

Division: County Administrator

Bulk Item: Yes ☐ No ☒

Department: County Administrator

**AGENDA ITEM WORDING:** Discussion of request by various municipalities that the County consider new sharing arrangements for gas taxes.

**ITEM BACKGROUND:** Various municipalities have passed Resolutions asking the County to consider sharing more gas tax funds. There has been recognition that the County has no legal obligation to do so. The enclosed summary has been prepared by the County Attorney's office. In addition County staff has prepared documentation that will hopefully clarify many of the issues in reference to the County's use of gas tax funds and the availability for distribution. At the May meeting of the Board of County Commissioners the Board asked that this item be agendaed for the June 2003.

**PREVIOUS RELEVANT BOCC ACTION:** This item was rescheduled by the Board of County Commissioners for discussion at the June 2003 meeting.

**CONTRACT/AGREEMENT CHANGES:** N/A

**STAFF RECOMMENDATIONS:** The BOCC should not approve the sharing of additional funds since gas taxes are totally programmed in a Seven-Year Road/Bridge and Bike Path Capital Plan.

**TOTAL COST:** Unknown

**BUDGETED:** Yes ☐ No ☐

**COST TO COUNTY:** Unknown

**SOURCE OF FUNDS:** \_\_\_\_\_

**REVENUE PRODUCING:** Yes ☐ No ☐ **AMOUNT PER MONTH** \_\_\_\_\_ **YR** \_\_\_\_\_

**APPROVED BY:** County Atty [Signature] OMB/Purchasing [Signature] Risk Management \_\_\_\_\_

**DIVISION DIRECTOR APPROVAL:**

[Signature]  
James L. Roberts, County Administrator

**DOCUMENTATION:** Included ☒ To Follow ☐ Not Required ☐

**DISPOSITION:** \_\_\_\_\_

**AGENDA ITEM #** 55

## Constitutional Gas Tax Discussion

### ■ Roads

	Monroe County	Key West	Islamorada	Marathon	Key Colony Beach	Layton	Total
Miles	389 *	80	40 *	58	8	3	578
Percent of Total	67.3%	13.8%	6.9%	10.0%	1.5%	0.5%	100.0%
Bridges	30	0	0	7	1	0	38
* Mileage differs from that provided by the Village of Islands							

### ■ Revenue

	Monroe County		Key West		Islamorada		Marathon		Key Colony Beach		Layton	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
Local Option	1,480,000	60.5%	1,165,000 **	36.5%	294,500 *		273,733 *		64,000	2.0%	32,000	1.0%
Constitutional	2,400,000											
County or Municipal	1,000,000		455,636 <sup>(1)</sup>		102,030 <sup>(1)</sup>		144,928 <sup>(1)</sup>		13,307 <sup>(1)</sup>		3,155 <sup>(1)</sup>	
	\$4,880,000		\$1,620,636		\$396,530		\$418,661		\$77,307		\$35,155	
* These cities receive their money from Monroe County's 60.5% share.												
** Key West wants \$329,654/yr. to take over County Roads (9 miles). County average cost for roads is \$37,186/yr. for this length of roads.												

### ■ County Gas Tax Expenses - Average Last Three Years (excludes paving, bridge repair, bike paths)

Unincorporated Services	Road Department, County Engineer, street lighting, Cost Allocation	3,269,178
Countywide Services	Veterans transportation, Middle Keys Guidance Clinic transportation, Guidance Clinic transportation, Social Services transportation	1,086,412
<b>TOTAL</b>		<b>\$4,355,590</b>

■ Annual Revenue less Expenses available for paving, bridge repairs, bike paths \$500,000

■ Annual Project costs exceeding \$500,000 will lower fund balance

■ Fund Balance varies between \$13-14 million

■ Reasons fund balance stable until now

1. Alternate funding used where possible
2. Projects delayed due to hurricane
3. Projects delayed due to anticipated sewer and water line
4. Projects on Big Pine Key stopped for years due to Key Deer issues
5. Reduction in use of consultants plus staff vacancies

■ Reason actual expenditures less than budget

1. Money appropriated into project account to balance budget

■ Reasons Fund Balance now declining

1. Transportation Impact Fees depleted in District 1 (Lower Keys)
2. Hurricane projects complete
3. Work resumed in Stock Island and Key Largo after being stopped for sewer line
4. Work on Big Pine proceeding as Key Deer issues resolved
5. Full staff (1 position vacant)
6. \$1 million to Marathon for Boot Key Bridge
7. \$914,000 to Islamorada
8. Project costs increasing due to stormwater management/drainage in road projects

<sup>(1)</sup> Estimated annual amount

■ **Reasons Fund Balance will continue to decline**

1. Only \$500,000 available each year for paving, bridge repair, and bike paths
2. Seven Year Plan identifies \$11 million for paving and bike paths over the next five years. This will deplete the fund balance.
3. Included in the Seven Year Plan is resurfacing of roads following sewer work. If gas tax not available for this, sewer costs will dramatically escalate.
4. Bridges continue to deteriorate. No money programmed in Seven Year Plan. Millions of dollars needed to maintain 30 County bridges. Examples of cost to maintain bridges: Boot Key Bridge - \$1 million, No Name Bridge - \$1 million, Card Sound Bridges - \$2.1 million
5. Project costs continue to increase, stormwater management/drainage incorporated into many projects

COUNTY GAS TAX EXPENSES (No paving, no bridge repairs, no bike paths)		FY 00	FY 01	FY 02	Average
Unincorporated Services	Road Department, County Engineer, street lighting, Cost Allocation	3,278,088	2,933,429	3,596,017	3,269,178
Countywide Services	Veterans transportation, Middle Keys Guidance Clinic transportation, Guidance Clinic transportation, Social Services transportation	962,008	1,051,339	1,245,889	1,086,412
	TOTAL	\$4,240,096	\$3,984,768	\$4,841,906	\$4,355,590

P.01/01

850 921 1171

REFUNDS &amp; DIS. / DOR

JUN-06-2003 16:07

FLORIDA DEPARTMENT OF REVENUE  
CONFIRMATION OF STATE REVENUE SHARING DISTRIBUTIONS  
OCTOBER 1, 2002 - MAY 30, 2003

Corrected

DISTRIBUTION MONTH DATE DISTRIBUTED		AMOUNT MONROE COUNTY 800C 087 0000	ISLAMORADA VILLAGE OF ISLANDS 087 1050	CITY OF KEY COLONY BEACH 087 1060	CITY OF KEY WEST 087 1070	CITY OF LAYTON 087 1203	CITY OF MARATHON 087 1250
OCTOBER 2002	10/25/2002	160,197.35	14,847.23	1,936.40	66,303.29	459.12	21,089.68
NOVEMBER 2002	11/26/2002	160,197.35	14,847.23	1,936.40	66,303.29	459.12	21,089.68
DECEMBER 2002	12/23/2002	160,197.35	14,847.23	1,936.40	66,303.29	459.12	21,089.68
JANUARY 2003	01/24/2003	160,197.35	14,847.23	1,936.40	66,303.29	459.12	21,089.68
FEBRUARY 2003	02/25/2003	160,197.35	14,847.23	1,936.40	66,303.29	459.12	21,089.68
MARCH 2003	03/24/2003	160,197.35	14,847.23	1,936.40	66,303.29	459.12	21,089.68
APRIL 2003	04/24/2003	160,197.35	14,847.23	1,936.40	66,303.29	459.12	21,089.68
MAY 2003	05/22/2003	160,197.35	14,847.23	1,936.40	66,303.29	459.12	21,089.68
TOTAL		1,281,578.80	118,777.84	15,491.20	530,426.32	3,672.96	168,717.44
<u>ESTIMATED PERCENT OF FUNDS BY TAX SOURCE</u>							
64.1% FROM SALES TAX			78,136.60	9,929.86	340,003.27	2,354.37	108,147.88
35.4 % FROM 8TH CENT MOTOR FUEL TAX			42,047.36	5,483.88	187,770.82	1,300.23	59,725.97
5 % FROM SPECIAL FUEL & MOTOR FUEL USE TAX			593.89	77.46	2,652.13	18.36	843.59
			118,777.84	15,491.20	530,426.32	3,672.96	168,717.44
95.5% FROM SALES TAX		1,236,723.54					
3.5 % FROM CIGARETTE TAX		44,855.26					
		1,281,578.80					

THE AMOUNTS SHOWN ABOVE ARE HEREBY CERTIFIED TO BE  
ACTUAL DISTRIBUTIONS MADE TO THE GOVERNMENTAL UNIT SHOWN.

KENNETH E. STINSON  
REVENUE ACCOUNTING SECTION  
(850) 487 - 1150

SIGNATURE \_\_\_\_\_

TOTAL, P.01

**Capital Projects Plan  
Fund 102**

Road & Bridge Fund	FY 96	FY 96	FY 97	FY 97	FY 98	FY 98	FY 99	FY 99	FY 00	FY 00	FY 01	FY 01	FY 02	FY 02	FY 03	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08
	Adopted	ACTUAL	Adopted	ACTUAL	Adopted	ACTUAL	Adopted	ACTUAL	Adopted	ACTUAL	Adopted	ACTUAL	Adopted	ACTUAL	Adopted	Estimated	Proposed	Proposed	Proposed	Proposed	Proposed
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Actual	Plan	Plan	Plan	Plan	Plan
<b>Revenues:</b>																					
County 9th cent voted gas tax	25,000	39,908	25,000	35,621	25,000	31,375	25,000	35,828	25,000	35,172	25,000	35,142	25,000	38,550	25,000	28,000	25,000	25,000	25,000	25,000	25,000
Local option gas tax o/m	1,700,000	1,889,950	1,750,000	1,909,735	1,750,000	1,937,905	1,300,000	1,711,407	1,300,000	1,747,826	1,072,750	1,480,597	1,072,750	1,501,755	1,250,000	1,235,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Motor fuel tax rebate-State of Florida	30,000	36,267	30,000	39,301	30,000	41,525	30,000	38,774	30,000	36,507	30,000	38,556	30,000	40,211	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Constitutional gas tax 20%	375,000	419,225	400,000	421,741	400,000	444,840	400,000	456,810	400,000	472,448	400,000	472,219	400,000	477,514	450,000	475,000	450,000	450,000	450,000	450,000	450,000
Constitutional gas tax 80%	1,500,000	1,676,898	1,600,000	1,686,962	1,600,000	1,779,358	1,600,000	1,827,238	1,600,000	1,889,793	1,600,000	1,888,875	1,600,000	1,910,058	1,800,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
One cent county fuel tax 7th cent	700,000	787,493	725,000	804,219	725,000	844,289	725,000	983,983	725,000	1,062,894	725,000	1,044,521	725,000	1,070,266	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Transportation fares	10,000	19,357	15,000	19,366	15,000	19,088	15,000	16,508	15,000	20,489	15,000	20,738	15,000	20,749	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Road permit fees	1,500	2,928	1,500	3,414	1,500	7,971	1,500	1,155	1,500	1,467	1,000	2,503	1,000	1,712	1,000	1,712	1,000	1,000	1,000	1,000	1,000
Signs	1,000	7,206	3,000	7,012	3,000	1,393	3,000	4,208	1,000	9,155	1,000	1,630	1,000	5,324	1,000	2,000	1,000	1,000	1,000	1,000	1,000
Service other	0	110,658	0	818,709	0	127	0	0	0	7,712	0	0	0	27,576	0	0	0	0	0	0	0
Property usage	0	780	0	700	0	200	0	0	0	800	0	1,150	0	950	0	0	0	0	0	0	0
Interest income	400,000	777,746	500,000	691,493	600,000	712,505	500,000	706,194	500,000	861,880	500,000	746,735	500,000	272,846	325,000	225,000	225,000	225,000	225,000	225,000	225,000
Sale surplus materials	0	4,803	0	8,767	0	3,125	0	0	0	25,722	0	15,201	0	9,292	0	0	0	0	0	0	0
Miscellaneous revenue	1,500	24,390	1,000	23,497	1,000	23,418	1,000	45,987	1,000	15,513	1,000	44,948	1,000	42,991	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Road abandonment	2,000	2,000	2,000	5,159	2,000	5,267	2,000	5,579	2,000	2,965	2,000	4,462	2,000	1,088	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Less 5%	(237,300)	0	(252,625)	0	(257,625)	0	(230,125)	0	(230,025)	0	(218,637)	0	(218,638)	0	(245,450)	0	(245,450)	(245,450)	(245,450)	(245,450)	(245,450)
Miscellaneous	0	3,411	0	964	0	(194)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Revenue	4,508,700	5,803,020	4,799,875	6,476,660	4,894,875	5,852,192	4,372,375	5,833,671	4,370,475	6,190,344	4,154,113	5,797,277	4,154,112	5,420,882	4,663,550	4,923,712	4,663,550	4,663,550	4,663,550	4,663,550	4,663,550
Fund Balance Forward	11,009,500	12,198,372	13,072,472	13,185,202	10,140,460	13,409,911	10,778,645	14,154,601	8,879,633	13,704,673	8,534,818	14,093,624	7,900,000	13,616,678	8,014,000	13,265,233	7,130,128	678,277	(2,116,437)	(5,716,590)	(8,738,693)
Total Revenues	15,518,200	18,001,392	17,872,347	19,661,862	15,035,335	19,262,103	15,151,020	19,988,272	13,250,108	19,895,017	12,688,931	19,890,901	12,054,112	19,037,560	12,677,550	18,188,945	11,793,678	5,341,827	2,547,113	(1,053,040)	(4,075,143)
<b>Appropriations:</b>																					
Road Department	2,370,183	2,131,219	2,897,928	2,564,896	2,906,627	2,615,285	2,908,985	2,201,032	2,832,891	2,376,479	2,437,492	2,248,539	2,452,600	2,315,482	2,792,177	2,646,086	2,679,436	2,679,436	2,679,436	2,679,436	2,679,436
Vehicle Replacement	0	0	0	0	0	0	0	0	0	0	0	0	2,193	0	37,803	0	66,473	66,473	66,473	66,473	66,473
Boat Key Bridge	108,491	100,357	107,525	104,156	144,301	103,017	144,390	105,557	144,212	108,585	0	14,876	279	0	0	0	0	0	0	0	0
County Engineer	580,637	415,591	603,954	278,913	681,594	302,656	692,636	256,282	691,762	270,847	676,834	326,404	705,660	585,705	720,858	627,940	711,758	711,758	711,758	711,758	711,758
Street Lighting, local option gas tax	269,965	269,372	270,847	261,792	301,269	247,962	300,784	204,544	276,948	190,341	251,948	223,189	231,306	173,741	222,862	182,862	203,434	203,434	203,434	203,434	203,434
Constitutional Gas tax projects (80%)*	8,823,159	862,159	8,823,159	2,001,104	7,323,159	508,685	7,106,168	1,910,463	5,149,135	1,207,352	5,149,135	2,231,928	5,000,000	1,517,386	4,000,000	3,428,400	3,544,711	1,843,902	2,536,790	2,189,852	673,488
Constitutional Gas tax in-house projects (20%)*	250,000	130,328	250,000	113,195	250,000	131,574	250,000	105,411	250,000	56,780	250,000	183,031	250,000	205,357	250,000	250,000	0	104,729	48,510	0	9,525
Local option in-house projects**	2,100,000	237,991	2,100,000	134,965	1,600,000	194,230	1,578,880	89,930	1,578,880	188,581	1,578,880	130,214	1,100,000	249,856	268,394	415,000	180,705	33,648	202,418	19,816	0
Marathon Roads	0	0	0	0	0	0	0	0	0	0	0	0	0	0	914,000	0	914,000	0	0	0	0
Islamorada Roads	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Veteran transportation	23,270	25,337	49,714	50,700	92,300	92,663	101,474	95,787	124,430	98,294	110,113	102,141	113,024	116,643	125,422	125,422	125,422	125,422	125,422	125,422	125,422
Middle Keys Guidance Clinic transportation	0	0	0	0	0	0	0	0	0	0	69,971	41,505	76,996	96,996	94,307	94,307	94,307	94,307	94,307	94,307	94,307
Guidance Clinic transportation	0	0	0	0	0	0	0	0	13,000	13,000	12,996	15,600	53,550	16,380	55,522	42,351	42,351	42,351	42,351	42,351	42,351
Social Services transportation	650,325	643,833	743,177	680,660	888,447	811,430	882,904	769,768	964,411	850,718	970,082	854,143	973,937	976,728	1,063,804	1,063,804	1,063,804	1,063,804	1,063,804	1,063,804	1,063,804
Reserves	342,170	1,926,043	0	654,135	0	654,135	0	650,799	0	639,439	0	668,876	0	706,737	0	656,572	0	0	0	0	0
Budgeted transfers	0	0	100,000	61,572	100,000	100,000	534,000	531,825	585,000	440,421	510,000	135,297	425,000	521,089	489,000	2,182,645	489,000	489,000	489,000	489,000	489,000
Total Appropriations	15,518,200	4,816,187	17,872,347	6,251,953	14,941,832	5,107,502	15,151,020	6,283,599	13,250,108	5,801,394	12,688,931	6,274,223	12,054,112	5,772,327	12,677,550	11,058,817	11,115,401	7,458,264	8,263,703	7,685,653	6,158,998
Carry forward	0	13,185,202	0	13,409,911	93,503	14,154,601	0	13,704,673	0	14,093,624	0	13,616,678	0	13,265,233	0	7,130,128	678,277	(2,116,437)	(5,716,590)	(8,738,693)	(10,234,141)
*See attached table of contractor projects based upon the 7-year plan adopted by the BOCC on 11/20/02																					
**See attached table of in-house projects based upon the 7-year plan adopted by the BOCC on 11/20/02																					
NOTE: No money budgeted for bridge repair/rehabilitation/replacement																					

**FUND 102 GAS TAX  
CONTRACTOR PROJECTS**

Key	Project Name	# Roads	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	TOTAL
			Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	
			Plan	Plan	Plan	Plan	Plan	Plan	
Key West	not assigned	2	550,000	550,000					
	not assigned	1			30,375				
Stock Island	Stock Island Roads II	28	1,752,900						
	not assigned	2	95,759						
Raccoon Key	Key Haven II	11		113,303	113,303				
	Key Haven III	6			43,500	104,220			
Big Coppitt Key	not assigned	1	12,675	12,675					
	Big Coppitt III	16	143,055	143,055					
	Big Coppitt IV	9			52,823	52,823			
Geiger Key	Geiger Key I	23			102,796	102,796			
Saddlebunch Key	Saddlebunch Key II	9			97,733	97,733			
Lower Sugarloaf Key	Lower Sugarloaf Key III	18	185,072						
	Lower Sugarloaf Key IV	19				97,800	97,801		
Upper Sugarloaf Key	not assigned	2	67,560						
	not assigned	1		52,560					
Cudjoe Key	Cudjoe Key V	21				160,229	160,229		
Summerland Key	Summerland Key IV	9	100,775	100,775					
Ramrod Key	Ramrod Key III	15	91,073	91,073					
Little Torch Key	not assigned	1	5,000						
	Little Torch Key IV					75,660			
Big Pine Key	Big Pine Key X	16	542,895						
	Big Pine Key XI	12	402,615						
	Big Pine Key XII	8	321,470	321,470					
	Big Pine Key XIII	4	51,473	51,473					
	not assigned	2	1,020,000						
	Big Pine Key XIV	14		130,021	130,021				
	Big Pine Key XV	5		191,868	191,868				
	not assigned	1		1,000,000					
	Big Pine Key XVI	21				119,300	77,108		
Duck Key	Duck Key I	21		476,588	426,588				
	Duck Key II	25				355,853	355,853		
Key Largo	Key Largo XVI	15	129,373						
	Key Largo XVII	9	139,350	139,350					
	Key Largo XVIII	8		70,500	70,500				
	not assigned	1		100,000					
	not assigned	68			584,395				
	not assigned	182				1,370,376			
	not assigned	222					1,498,861		
	not assigned	109						673,488	
<b>Total</b>			<b>5,611,045</b>	<b>3,544,711</b>	<b>1,843,902</b>	<b>2,536,790</b>	<b>2,189,852</b>	<b>673,488</b>	<b>16,399,788</b>

**FUND 102 GAS TAX  
IN-HOUSE PROJECTS**

Key	Project Name	# Roads	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	TOTAL
			Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	
			Plan	Plan	Plan	Plan	Plan	Plan	
Stock Island	not assigned	1		4,121					
Gelger Key	not assigned	1		18,504					
Cudjoe Key	not assigned	1	34,404			5,453	5,453		
Summerland Key	not assigned	2				26,145			
Ramrod Key	not assigned	1	83,808						
Big Torch Key	not assigned	1	9,490						
Big Pine Key	not assigned	10	122,334						
	not assigned	15		146,510					
	not assigned	7				110,760			
No Name Key	not assigned	2				48,510			
Conch Key	not assigned	4			33,648				
Key Largo	not assigned	24	101,975						
	not assigned	2		11,570					
	not assigned	11			104,729				
	not assigned	3				60,060			
	not assigned	3					14,363		
	not assigned	1						9,525	
Total			352,011	180,705	138,377	250,928	19,816	9,525	951,362
GRAND TOTAL			5,963,056	3,725,416	1,982,279	2,787,718	2,209,668	683,013	17,351,150



# MOTOR FUEL/DIESEL FUEL TAXES

Authority	206.41(1)(a), F.S.	206.41(1)(b), F.S.	206.41(1)(c), F.S.	206.41(1)(d), F.S.	206.41(1)(e), F.S.
Imposed	State	State	State	County	County
Name	"Constitutional Fuel Tax"	"County Fuel Tax"	"Municipal Fuel Tax"	"9 <sup>th</sup> Cent"	"Local Option"
Amount	2 Cents/Gallon	1 Cent/Gallon	1 Cent/Gallon	1 Cent/Gallon	Up To 11 Cents /Gallon
Used For	1- Road Acquisition 2- Road Construction -Including Installation Of -Traffic Signals -Sidewalks -Bicycle Paths -Landscaping 3- Road Maintenance -Periodic -Routine 4- Grant Matching Funds (F.S. 206.47(7), 334.03, 336.023, 336.024)	1-Acquisition of Rights-Of-Way 2- Construction, Reconstruction, Operation, Maintenance, & Repair Of Transportation Facilities, Roads, and Bridges 3- Reduction Of Bonded Indebtedness (206.60(1)(b)1, F.S.)	1- Purchase of Transportation Facilities and Road and Street Rights-of-Way, Construction, Reconstruction, Maintenance of Roads and Streets 2- Adjustment of City-owned Utilities as Required by Road and Street Construction 3- Construction, Reconstruction, Transportation-Related Public Safety Activities, Maintenance and Operation of Transportation Facilities 4-Municipality-County Joint Projects (206.605(2), F.S.)	1- Public Transportation Operations and Maintenance 2- Roadway and Right-Of-Way Maintenance and Equipment And Structures Used Primarily For the Storage And Maintenance of Such Equipment 3- Roadway and Right-Of-Way Drainage 4- Street Lighting 5- Traffic Signs, Traffic Engineering, Signalization, and Pavement Markings 6- Bridge Maintenance and Operation 7- Debt Service/Capital Projects Expenditures, Including Road Construction/Reconstruction (336.025(1)(a) & (7), F.S.)	1- Public Transportation Operations and Maintenance 2- Roadway and Right-Of-Way Maintenance and Equipment And Structures Used Primarily For the Storage And Maintenance of Such Equipment 3- Roadway and Right-Of-Way Drainage 4- Street Lighting 5- Traffic Signs, Traffic Engineering, Signalization, and Pavement Markings 6- Bridge Maintenance and Operation 7- Debt Service/Capital Projects Expenditures, Including Road Construction/Reconstruction (336.025(1)(a) & (7), F.S.)
Sharing Ability	No Authorization For Municipalities To Receive Share	No Authorization For Municipalities To Receive Share	No Authorization For County to Receive Share, Except For Joint Projects	"May" Share With Municipalities By Joint Agreement	"May" Share With Municipalities By Interlocal Agreement. If No Agreement, Proportional Formula For Distribution
NOTES:				County Has Not Levied This Tax	County Has Levied 6-Cents Tax

## **Local Option Motor Fuel Tax: 6 Cents Per Gallon**

(206.41(1)(e): Authority to Levy Between 1 Cent and 11 Cents per Net Gallon

**336.025(1)(a): May levy a 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent "local option fuel tax".**

**336.025(3): Tax is levied either by**  
(a) an ordinance adopted by majority vote of county commissioners, subject to an interlocal agreement concerning distribution of the tax proceeds;

(b) by referendum; or

(c) uniform resolutions by municipalities leading to a countywide referendum.

**Ordinance 16-1989 authorized a 6-cent "gas" tax, codified at Sec. 2-315, et seq., Monroe County Code.**

NOTE: The provisions of the county code appear to be inconsistent with the state statutes. The reference to "gas tax" apparently has no legal basis today in state statutes concerning the levy of taxes. (The state statutes refer to a "fuel tax" which has a specific definition. There is no definition for "gas tax.") Additionally, the fuel tax to be imposed on "motor fuel" and "diesel fuel" and there is no definition or reference to "special fuel" as that term is used in the county code.

It is recommended that the language in the code be amended to be consistent with state law.

**336.025(1)(b): May levy a 1-cent, 2-cent, 3-cent, 4-cent, or 5-cent, "local option fuel tax" by an ordinance adopted by a majority plus one vote, or by referendum.**

*Apparently, this additional local option fuel tax has not been levied.*

## **Diesel Fuel Tax: 7 Cents Per Gallon**

### **"Ninth-cent Fuel Tax"**

Sub-Section 336.021(1)(a) provides that the county MAY, by extraordinary vote, levy the 1-Cent tax on DIESEL FUEL as authorized by Sub-Section 206.87(1)(b), F.S.

However, although 336.021(1)(a) says MAY, Sub-Section (6) states: Notwithstanding any other provision of this section, the tax authorized pursuant to this section SHALL be levied in every county at the rate of 1 cent per gallon of diesel fuel beginning January 1, 1994.

Additionally, Sub-Section 206.87(1)(b) also provides that: An additional tax of 1 cent per net gallon SHALL be imposed by each county on each net gallon of DIESEL FUEL, which shall be designated as the "ninth-cent fuel tax".

*It thus appears mandatory that the county levy a 1-cent tax on diesel fuel that is called the "ninth-cent fuel tax."*

### **"Local Option Fuel Tax"**

Sub-Section 336.021(1)(a) provides that the county MAY, by extraordinary vote, levy the 1-Cent tax on MOTOR FUEL as authorized by Sub-Section 206.41(1)(d), F.S.

However, although 336.021(1)(a) says MAY, Sub-Section 206.87(1)(1) states: An additional tax of 6 cents per net gallon SHALL be imposed on diesel fuel by each county, which shall be designated as the "local option fuel tax".

Further, 336.025 (9) states: Notwithstanding any other provision of this section, the tax on diesel fuel authorized in this section shall be levied in every county at the rate of 6 cents per net gallon."

*It thus appears mandatory that the county levy a 6-cents tax on diesel fuel that is called the "local option fuel tax."*

## **AUTHORITY TO LEVY FUEL TAXES**

### **206.41 State taxes imposed on motor fuel.--**

- (1) The following taxes are imposed on motor fuel under the circumstances described in subsection (6):
- (a) An excise or license tax of **2 cents per net gallon**, which is the tax as levied by s. 16, Art. IX of the State Constitution of 1885, as amended, and continued by s. 9(c), Art. XII of the 1968 State Constitution, as amended, which is therein referred to as the **"second gas tax,"** and which is hereby designated the **"constitutional fuel tax."**
- (b) An additional tax of **1 cent per net gallon**, which is designated as the **"county fuel tax"** and which shall be used for the purposes described in s. 206.60.
- (c) An additional tax of **1 cent per net gallon**, which is designated as the **"municipal fuel tax"** and which shall be used for the purposes described in s. 206.605.
- (d) An additional tax of **1 cent per net gallon** may be imposed by each county on motor fuel, which shall be designated as the **"ninth-cent fuel tax."** This tax shall be levied and used as provided in s. 336.021.
- (e) An additional tax of **between 1 cent and 11 cents per net gallon** may be imposed on motor fuel by each county, which shall be designated as the **"local option fuel tax."** This tax shall be levied and used as provided in s. 336.025.

### **206.87 Levy of tax.--**

- (1) (a) An excise tax of **4 cents per gallon** is hereby imposed upon each net gallon of diesel fuel subject to the tax under subsection (2), except alternative fuels which are subject to the fee imposed by s. 206.877.
- (b) An additional tax of **1 cent per net gallon** shall be imposed by each county on each net gallon of diesel fuel, which shall be designated as the **"ninth-cent fuel tax."** This tax shall be used as provided in s. 336.021.
- (c) An additional tax of **6 cents per net gallon** shall be imposed on diesel fuel by each county, which shall be designated as the **"local option fuel tax."** This tax shall be levied and used as provided in s. 336.025.

### **336.021 County transportation system; levy of ninth-cent fuel tax on motor fuel and diesel fuel.--**

- (1)(a) Any county in the state, by extraordinary vote of the membership of its governing body or subject to a referendum, may levy the tax imposed by ss. 206.41(1)(d) and 206.87(1)(b). ....
- (6) Notwithstanding any other provision of this section, the tax authorized pursuant to this section shall be levied in every county at the rate of 1 cent per gallon of diesel fuel beginning January 1, 1994.

### **336.025 County transportation system; levy of local option fuel tax on motor fuel and diesel fuel.--**

- (1)(a) In addition to other taxes allowed by law, there may be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option fuel tax upon every gallon of motor fuel and diesel fuel sold in a county and taxed under the provisions of part I or part II of chapter 206. ....
- (b) In addition to other taxes allowed by law, there may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent, 4-cent, or 5-cent local option fuel tax upon every gallon of motor fuel sold in a county and taxed under the provisions of part I of chapter 206. The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum.
- (9) Notwithstanding any other provision of this section, the tax on diesel fuel authorized in this section shall be levied in every county at the rate of 6 cents per net gallon.

***Selected Florida Statutes: Fuel Taxes And County Roads***

***Chapter 206 MOTOR AND OTHER FUEL TAXES***

**206.01 Definitions.--**As used in this chapter:

(1) "Department" means the Department of Revenue.

...

(7) "Fuel tax" means and includes any tax imposed by the laws of the state upon or measured by the sale, use, distribution, or consumption of motor fuel.

...

(9) "Motor fuel" or "fuel" means all gasoline products or any product blended with gasoline or any fuel placed in the storage supply tank of a gasoline-powered motor vehicle.

**206.41 State taxes imposed on motor fuel.--**

(1) The following taxes are imposed on motor fuel under the circumstances described in subsection (6):

(a) An excise or license tax of **2 cents per net gallon**, which is the tax as levied by s. 16, Art. IX of the State Constitution of 1885, as amended, and continued by s. 9(c), Art. XII of the 1968 State Constitution, as amended, which is therein referred to as the **"second gas tax,"** and which is hereby designated the **"constitutional fuel tax."**

(b) An additional tax of **1 cent per net gallon**, which is designated as the **"county fuel tax"** and which shall be used for the purposes described in s. 206.60.

(c) An additional tax of **1 cent per net gallon**, which is designated as the **"municipal fuel tax"** and which shall be used for the purposes described in s. 206.605.

(d) An additional tax of **1 cent per net gallon** may be imposed by each county on motor fuel, which shall be designated as the **"ninth-cent fuel tax."** This tax shall be levied and used as provided in s. 336.021.

(e) An additional tax of **between 1 cent and 11 cents per net gallon** may be imposed on motor fuel by each county, which shall be designated as the **"local option fuel tax."** This tax shall be levied and used as provided in s. 336.025.

...

**206.47 Distribution of constitutional fuel tax pursuant to State Constitution.--**

....

(4) The State Board of Administration shall allocate the constitutional fuel tax beginning with the tax collected January 1969 on the formula contained in s. 9(c)(4), Art. XII of the revised State Constitution of 1968, subject only to the debt service requirements of bonds pledging all or part of the constitutional fuel tax allocated under the provisions of s. 16, Art.

IX of the State Constitution of 1885, as amended.

....

(6) The State Board of Administration will calculate a monthly allocation of the constitutional fuel tax received from the Department of Revenue based on the formula contained in s. 9(c)(4), Art. XII of the revised State Constitution of 1968, and credit to the account of each county the amount of the constitutional fuel tax to be allocated under such formula.

(7) The fuel tax funds credited to each county will be first distributed to meet the debt service requirements, if any, of the s. 16, Art. IX debt assumed or refunded by the State Board of Administration payable from the constitutional fuel tax. **The remaining fuel tax funds credited to each county are surplus fuel tax funds and shall be distributed as provided by s. 9(c), Art. XII of the State Constitution or by law pursuant to that section and shall be used for the acquisition, construction, and maintenance of roads.** For the purposes of this subsection, the term "maintenance" includes periodic maintenance and routine maintenance, as defined in s. 334.03, and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.

....

(9) The State Board of Administration will, in each fiscal year, distribute the **80-percent surplus fuel tax** allocated to each county to the debt service requirements of each bond issue pledging the 80-percent surplus accruing to that county under the provisions of s. 16, Art. IX of the State Constitution of 1885, as amended. **The remaining 80-percent surplus fuel tax funds will be advanced monthly, to the extent practicable, to the boards of county commissioners for use in the county.**

(10) The State Board of Administration will, in each fiscal year, distribute the **20-percent surplus fuel tax** allocated to each county to the debt service requirements of each bond issue pledging the 20-percent surplus accruing to that county under the provisions of s. 16, Art. IX of the State Constitution of 1885, as amended. **The remaining 20-percent surplus fuel tax funds will be advanced monthly, to the extent practicable, to the boards of county commissioners for use in the county.**

...

#### **206.60 County tax on motor fuel.--**

(1) The proceeds of the county fuel tax imposed pursuant to s. 206.41(1)(b) are appropriated for public transportation purposes in the manner following:

(a) After transferring to the General Revenue Fund the service charge provided for by s. 215.20 and after deducting its administrative costs incurred in the collection,

administration, enforcement, and distribution back to the counties of such tax, which administrative costs may not exceed 2 percent of collections, the department shall monthly divide the proceeds of such tax in the same manner as the constitutional fuel tax pursuant to s. 206.47 and the formula contained in s. 9(c)(4), Art. XII of the revised State Constitution of 1968.

(b) 1. The Department of Revenue shall, from month to month, distribute the amount allocated to each of the several counties under paragraph (a) to the board of county commissioners of the county, who shall use such funds solely for the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, and bridges therein; or the reduction of bonded indebtedness of such county or of special road and bridge districts within such county, incurred for road and bridge or other transportation purposes. In the event the powers and duties relating to transportation facilities, roads, and bridges usually exercised and performed by boards of county commissioners are exercised and performed by some other or separate county board, such board shall receive the proceeds, exercise the powers, and perform the duties designated in this section to be done by the boards of county commissioners.

2. The board of county commissioners of each county.... shall be assigned the full responsibility for the maintenance of transportation facilities in the county and of roads in the county road system.

3. Nothing in this paragraph as amended by chapter 71-212, Laws of Florida, shall be construed to permit the expenditure of public funds in such manner or for such projects as would violate the State Constitution or the trust indenture of any bond issue or which would cause the state to lose any federal aid funds for highway or transportation purposes; and the provisions of this paragraph shall be applied in a manner to avoid such result.

...  
(5) It is declared to be the legislative intent that the funds derived from this section shall be used in such manner and for the purposes aforesaid to reduce the burden of ad valorem taxes in the several counties.

#### **206.605 Municipal tax on motor fuel.--**

(1) The proceeds of the municipal fuel tax imposed pursuant to s. 206.41(1)(c), after deducting the service charge pursuant to chapter 215 and the administrative costs incurred by the department in collecting, administering, enforcing, and distributing the tax, which administrative costs may not exceed 2 percent of collections, shall be transferred into the Revenue Sharing Trust Fund for Municipalities.

(2) Funds available under this section shall be used only for purchase of